

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

DeKalb Co Eastern Com Sch Dist (1805)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$7,914,820	\$8,019,960	\$8,083,965	\$8,635,416	2.2%	6.8%
Non - Certified Salaries	120	\$1,858,959	\$2,096,037	\$2,496,183	\$1,479,400	-5.5%	-40.7%
Group Health Insurance	222	\$0	\$604,680	\$1,740,182	\$1,298,052	NA	-25.4%
Pupil Services	313	\$446,947	\$669,932	\$583,317	\$921,826	19.8%	58.0%
Operational Supplies	611	\$949,389	\$988,944	\$850,968	\$874,625	-2.0%	2.8%
Social Security Certified	212	\$560,611	\$569,140	\$549,982	\$557,837	-0.1%	1.4%
Teacher Retirement Fund, After 7-1-95	216	\$418,206	\$446,063	\$488,730	\$538,292	6.5%	10.1%
Transfer Tuition to Ed. Service Agencies Within State	564	\$93,749	\$238,934	\$370,927	\$424,917	45.9%	14.6%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$276,439	\$258,434	\$261,279	\$276,598	0.0%	5.9%
Rentals	440	\$212,304	\$235,383	\$261,413	\$229,048	1.9%	-12.4%
Instruction Services	311	\$143,178	\$74,814	\$110,605	\$214,310	10.6%	93.8%
Computer Hardware	741	\$41,169	\$50,652	\$237,329	\$165,725	41.6%	-30.2%
Public Employees Retirement Fund	214	\$100,075	\$116,010	\$129,209	\$145,137	9.7%	12.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$205,906	\$185,304	\$140,233	\$141,767	-8.9%	1.1%
Travel	580	\$147,304	\$152,594	\$119,463	\$115,730	-5.9%	-3.1%
Other Professional and Technical Services	319	\$109,840	\$123,913	\$58,672	\$111,246	0.3%	89.6%
Social Security Noncertified	211	\$89,504	\$168,899	\$93,522	\$102,496	3.4%	9.6%
Content	747	\$170,580	\$87,560	\$76,920	\$80,270	-17.2%	4.4%
Other Employee Benefits	241 - 290	\$0	\$0	\$39,018	\$72,320	NA	85.4%
Nonlicensed Employees	136	\$56,279	\$64,656	\$99,859	\$68,615	5.1%	-31.3%
Instructional Programs Improvement Services	312	\$0	\$0	\$133,165	\$52,216	NA	-60.8%
Equipment	730	\$86,387	\$164,245	\$110,446	\$45,303	-14.9%	-59.0%
Textbooks	630	\$113,141	\$61,951	\$92,748	\$30,778	-27.8%	-66.8%
Library Books	640	\$11,812	\$13,647	\$19,376	\$18,358	11.7%	-5.3%
Connectivity	744	\$12,220	\$13,441	\$2,235	\$15,380	5.9%	588.1%
Staff Services	314	\$0	\$823	\$14,519	\$14,642	NA	0.8%
Licensed Employees	135	\$102,368	\$99,758	\$46,878	\$13,535	-39.7%	-71.1%
Repairs and Maintenance Services	430	\$15,523	\$5,320	\$5,733	\$12,750	-4.8%	122.4%
Other Group Insurance Authorized by Statute	224	\$0	\$6,677	\$14,919	\$12,235	NA	-18.0%
Dues and Fees	810	\$3,056	\$2,180	\$3,000	\$8,859	30.5%	195.3%
Professional Development	748	\$0	\$0	\$10,027	\$2,434	NA	-75.7%
Periodicals	650	\$3,312	\$2,054	\$2,035	\$1,468	-18.4%	-27.9%
Transfer Tuition to Private Sources	563	\$0	\$0	\$1,525	\$1,375	NA	-9.8%
Other Technology Hardware	746	\$0	\$0	\$2,479	\$288	NA	-88.4%
Insurance	520	\$0	\$104	\$0	\$105	NA	NA
Wireless Equipment	743	\$2,573	\$1,248	\$2,336	\$82	-57.7%	-96.5%
Postage and Postage Machine Rental	532	\$1,503	\$675	\$46	\$30	-62.4%	-34.7%
Miscellaneous Objects	876 - 899	\$1,278,666	\$833,352	\$451,623	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$2,373	\$975	\$750	\$0	-100.0%	-100.0%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

DeKalb Co Eastern Com Sch Dist (1805)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Terminal Leave	125	\$0	\$1,069	\$0	\$0	NA	NA
Telephone	531	\$9,605	\$2,098	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$30,945	\$44,066	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$0	\$12	\$0	\$0	NA	NA
Land and Easements	710	\$0	\$0	\$17,692	\$0	NA	-100.0%
Light and Power - Other Than Heating and Cooling	625	\$2,261	\$2,454	\$0	\$0	-100.0%	NA
Water and Sewage	411	\$732	\$58	\$0	\$0	-100.0%	NA
Heating and Cooling for Buildings - Gas	622	\$2,978	\$61	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$15,474,709	\$16,408,178	\$17,723,309	\$16,683,465	1.9%	-5.9%
Student Instructional Support							
Certified Salaries	110	\$1,338,944	\$1,299,845	\$1,258,316	\$1,293,771	-0.9%	2.8%
Non - Certified Salaries	120	\$732,710	\$784,351	\$864,441	\$902,033	5.3%	4.3%
Group Health Insurance	222	\$0	\$140,644	\$308,163	\$385,968	NA	25.2%
Insurance	520	\$28,170	\$105,109	\$78,106	\$127,089	45.7%	62.7%
Public Employees Retirement Fund	214	\$83,438	\$96,037	\$113,517	\$124,543	10.5%	9.7%
Operational Supplies	611	\$52,376	\$55,503	\$111,826	\$108,620	20.0%	-2.9%
Social Security Certified	212	\$99,983	\$95,811	\$92,204	\$94,873	-1.3%	2.9%
Teacher Retirement Fund, After 7-1-95	216	\$64,010	\$70,291	\$72,247	\$75,829	4.3%	5.0%
Rentals	440	\$55,221	\$102,199	\$83,109	\$64,640	4.0%	-22.2%
Social Security Noncertified	211	\$52,915	\$56,131	\$63,379	\$64,257	5.0%	1.4%
Travel	580	\$25,480	\$23,369	\$28,080	\$54,519	20.9%	94.2%
Instructional Programs Improvement Services	312	\$0	\$0	\$32,728	\$42,488	NA	29.8%
Data Processing Services	316	\$40,428	\$17,068	\$1,938	\$37,700	-1.7%	1845.8%
Staff Services	314	\$0	\$0	\$64,182	\$31,954	NA	-50.2%
Other Professional and Technical Services	319	\$2,100	\$17,665	\$10,302	\$28,269	91.5%	174.4%
Telephone	531	\$11,363	\$11,475	\$17,116	\$25,586	22.5%	49.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,411	\$14,666	\$15,852	\$15,445	-5.6%	-2.6%
Pupil Services	313	\$0	\$2,888	\$23,422	\$15,314	NA	-34.6%
Equipment	730	\$6,604	\$0	\$2,000	\$12,351	16.9%	517.6%
Content	747	\$5,880	\$7,277	\$11,386	\$10,050	14.3%	-11.7%
Wireless Equipment	743	\$0	\$0	\$5,828	\$6,427	NA	10.3%
Board of Education Services	318	\$1,390	\$11,889	\$4,752	\$4,999	37.7%	5.2%
Postage and Postage Machine Rental	532	\$2,569	\$2,232	\$3,119	\$4,506	15.1%	44.5%
Other Group Insurance Authorized by Statute	224	\$0	\$1,714	\$4,866	\$4,053	NA	-16.7%
Computer Hardware	741	\$0	\$0	\$0	\$1,933	NA	NA
Dues and Fees	810	\$712	\$1,315	\$3,444	\$1,779	25.7%	-48.3%
Other Employee Benefits	241 - 290	\$15,687	\$2,886	\$0	\$1,753	-42.2%	NA
Light and Power - Other Than Heating and Cooling	625	\$0	\$0	\$0	\$1,512	NA	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

DeKalb Co Eastern Com Sch Dist (1805)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Connectivity	744	\$0	\$0	\$959	\$1,488	NA	55.0%
Instruction Services	311	\$2,815	\$3,378	\$0	\$1,100	-20.9%	NA
Other Technology Hardware	746	\$736	\$660	\$650	\$613	-4.4%	-5.6%
Repairs and Maintenance Services	430	\$150	\$150	\$162	\$165	2.4%	1.9%
Licensed Employees	135	\$75	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$9,140	\$0	\$0	\$0	-100.0%	NA
Vehicles	731	\$17,920	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$2,670,224	\$2,924,552	\$3,276,091	\$3,545,628	7.3%	8.2%
Overhead and Operational							
Non - Certified Salaries	120	\$2,042,480	\$2,025,261	\$2,047,211	\$2,150,132	1.3%	5.0%
Operational Supplies	611	\$940,044	\$1,013,227	\$948,470	\$1,143,933	5.0%	20.6%
Certified Salaries	110	\$814,218	\$830,465	\$829,338	\$791,735	-0.7%	-4.5%
Group Health Insurance	222	\$1,776,508	\$1,076,953	\$452,556	\$554,797	-25.2%	22.6%
Light and Power - Other Than Heating and Cooling	625	\$427,723	\$431,070	\$448,200	\$437,088	0.5%	-2.5%
Vehicles	731	\$443,704	\$348,568	\$518,166	\$346,240	-6.0%	-33.2%
Gasoline and Lubricants	613	\$358,037	\$401,792	\$361,064	\$282,546	-5.7%	-21.7%
Repairs and Maintenance Services	430	\$314,106	\$280,399	\$564,100	\$272,777	-3.5%	-51.6%
Public Employees Retirement Fund	214	\$198,859	\$212,123	\$237,578	\$255,992	6.5%	7.8%
Insurance	520	\$203,587	\$263,224	\$196,543	\$166,295	-4.9%	-15.4%
Social Security Noncertified	211	\$162,563	\$152,717	\$156,922	\$161,101	-0.2%	2.7%
Other Employee Benefits	241 - 290	\$88,463	\$118,219	\$143,981	\$143,895	12.9%	-0.1%
Heating and Cooling for Buildings - Gas	622	\$72,952	\$98,205	\$162,355	\$126,188	14.7%	-22.3%
Connectivity	744	\$89,514	\$98,828	\$105,920	\$103,563	3.7%	-2.2%
Content	747	\$75,741	\$179,473	\$100,890	\$90,788	4.6%	-10.0%
Equipment	730	\$101,504	\$123,686	\$209,371	\$90,756	-2.8%	-56.7%
Water and Sewage	411	\$93,833	\$83,726	\$75,625	\$76,850	-4.9%	1.6%
Workers Compensation Insurance	225	\$53,015	\$69,590	\$67,320	\$74,680	8.9%	10.9%
Other Professional and Technical Services	319	\$180,255	\$95,266	\$89,705	\$70,145	-21.0%	-21.8%
Social Security Certified	212	\$65,373	\$59,083	\$59,867	\$59,586	-2.3%	-0.5%
Travel	580	\$37,175	\$48,285	\$45,310	\$54,009	9.8%	19.2%
Other Group Insurance Authorized by Statute	224	\$73,447	\$65,544	\$52,515	\$51,396	-8.5%	-2.1%
Teacher Retirement Fund, After 7-1-95	216	\$40,556	\$45,594	\$49,040	\$49,712	5.2%	1.4%
Pre-2008 Object Code - Temporary Salaries	130	\$44,260	\$46,080	\$57,850	\$49,120	2.6%	-15.1%
Nonlicensed Employees	136	\$48,985	\$46,879	\$65,462	\$45,144	-2.0%	-31.0%
Rentals	440	\$25,249	\$60,415	\$48,869	\$42,414	13.8%	-13.2%
Board of Education Services	318	\$22,583	\$61,275	\$80,610	\$38,031	13.9%	-52.8%
Severance/Early Retirement Pay	213	\$84,880	\$2,473	\$2,840	\$35,182	-19.8%	1138.6%
Telephone	531	\$56,403	\$42,936	\$54,293	\$30,877	-14.0%	-43.1%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

DeKalb Co Eastern Com Sch Dist (1805)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Removal of Refuse and Garbage	412	\$23,745	\$27,840	\$29,137	\$30,224	6.2%	3.7%
Group Life Insurance	221	\$20,425	\$22,633	\$24,411	\$24,835	5.0%	1.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$31,676	\$29,101	\$17,114	\$23,546	-7.1%	37.6%
Instruction Services	311	\$1,097	\$0	\$31,713	\$23,187	114.4%	-26.9%
Instructional Programs Improvement Services	312	\$20,000	\$20,040	\$8,785	\$20,000	0.0%	127.7%
Miscellaneous Objects	876 - 899	\$156,286	\$492,719	\$238,637	\$18,161	-41.6%	-92.4%
Dues and Fees	810	\$11,099	\$6,929	\$8,110	\$17,369	11.8%	114.2%
Telecommunications Equipment	745	\$20,491	\$14,298	\$14,280	\$14,549	-8.2%	1.9%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.0%	0.0%
Unemployment Insurance	230	\$15,665	\$16,604	\$19,259	\$11,016	-8.4%	-42.8%
Data Processing Services	316	\$18,042	\$12,375	\$7,425	\$10,375	-12.9%	39.7%
Computer Hardware	741	\$33,761	\$8,457	\$3,000	\$9,456	-27.3%	215.2%
Postage and Postage Machine Rental	532	\$13,902	\$12,581	\$10,436	\$9,036	-10.2%	-13.4%
Tires and Repairs	612	\$41,529	\$31,458	\$52,264	\$6,954	-36.0%	-86.7%
Other Communication Services	533 - 539	\$12,815	\$10,003	\$9,833	\$5,438	-19.3%	-44.7%
Advertising	540	\$2,171	\$4,312	\$2,239	\$2,414	2.7%	7.8%
Bank Service Charges	871	\$2,913	\$2,620	\$2,610	\$2,269	-6.1%	-13.1%
Construction Services	450	\$31,880	\$288,002	\$12,433	\$2,108	-49.3%	-83.0%
Awards	875	\$0	\$0	\$0	\$900	NA	NA
Official Bond Premiums	525	\$838	\$405	\$638	\$405	-16.6%	-36.5%
Food Purchases	614	\$0	\$0	\$146,890	\$0	NA	-100.0%
Staff Services	314	\$34,550	\$48,754	\$37,964	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$6,115	\$0	\$2,454	\$0	-100.0%	-100.0%
Terminal Leave	125	\$0	\$0	\$1,134	\$0	NA	-100.0%
Pupil Services	313	\$0	\$2,952	\$0	\$0	NA	NA
Licensed Employees	135	\$541	\$654	\$0	\$0	-100.0%	NA
Textbooks	630	\$27,226	\$3,377	\$0	\$0	-100.0%	NA
Transfer Tuition to Other School Corps Within State	561	\$0	\$0	\$643	\$0	NA	-100.0%
Entertainment	240	\$0	\$0	\$84	\$0	NA	-100.0%
Redemption of Principal	831	\$99,686	\$0	\$0	\$0	-100.0%	NA
Interest	832	\$4,060	\$0	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$71,234	\$13,763	\$62,297	-\$8,972	NA	-114.4%
Overhead and Operational Total		\$9,651,766	\$9,465,235	\$8,989,763	\$8,032,243	-4.5%	-10.7%
Non Operational							
Redemption of Principal	831	\$2,450,000	\$2,760,000	\$3,010,000	\$3,010,000	5.3%	0.0%
Equipment	730	\$163,469	\$216,622	\$320,648	\$576,331	37.0%	79.7%
Certified Salaries	110	\$74,905	\$74,756	\$100,178	\$116,578	11.7%	16.4%
Rentals	440	\$109,168	\$79,642	\$96,095	\$104,872	-1.0%	9.1%

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DeKalb Co Eastern Com Sch Dist (1805)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Professional and Technical Services	319	\$81,348	\$51,184	\$59,715	\$65,626	-5.2%	9.9%
Improvements Other Than Buildings	715	\$0	\$6,654	\$305,678	\$63,896	NA	-79.1%
Computer Hardware	741	\$140,974	\$437,904	\$302,985	\$49,006	-23.2%	-83.8%
Vehicles	731	\$0	\$71,419	\$35,084	\$48,110	NA	37.1%
Group Health Insurance	222	\$0	\$8,663	\$22,718	\$26,229	NA	15.5%
Interest	832	\$587,454	\$265,870	\$18,292	\$19,491	-57.3%	6.6%
Non - Certified Salaries	120	\$55,690	\$53,691	\$21,182	\$15,140	-27.8%	-28.5%
Repairs and Maintenance Services	430	\$67,051	\$802,839	\$130,189	\$11,084	-36.2%	-91.5%
Teacher Retirement Fund, After 7-1-95	216	\$6,677	\$6,683	\$8,749	\$10,155	11.1%	16.1%
Construction Services	450	\$10,850	\$0	\$8,700	\$9,981	-2.1%	14.7%
Social Security Certified	212	\$5,094	\$5,643	\$7,178	\$8,038	12.1%	12.0%
Operational Supplies	611	\$5,348	\$5,426	\$58,362	\$6,978	6.9%	-88.0%
Public Employees Retirement Fund	214	\$285	\$867	\$1,248	\$1,891	60.4%	51.5%
Dues and Fees	810	\$1,070	\$1,620	\$960	\$1,600	10.6%	66.7%
Social Security Noncertified	211	\$4,434	\$3,714	\$1,566	\$1,445	-24.4%	-7.7%
Travel	580	\$0	\$0	\$6,930	\$764	NA	-89.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$397	\$340	\$453	\$483	5.1%	6.5%
Other Group Insurance Authorized by Statute	224	\$0	\$121	\$359	\$298	NA	-17.1%
Buildings	720	\$35,596	\$0	\$0	\$0	-100.0%	NA
Content	747	\$52,073	\$0	\$4,200	\$0	-100.0%	-100.0%
Land and Easements	710	\$1,000	\$39,325	\$280,764	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$943	\$2,278	\$0	\$0	-100.0%	NA
Instruction Services	311	\$1,857	\$143	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$0	\$0	\$1,700	\$0	NA	-100.0%
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$0	\$11,403	\$0	NA	-100.0%
Non Operational Total		\$3,855,683	\$4,895,404	\$4,815,336	\$4,147,995	1.8%	-13.9%
Grand Total		\$31,652,383	\$33,693,369	\$34,804,499	\$32,409,331	0.6%	-6.9%